WARREN COUNTY BOARD OF SUPERVISORS

COMMITTEE: REAL PROPERTY TAX SERVICES

DATE: June 28, 2012

SUPERVISOR LOEB

COMMITTEE MEMBERS PRESENT: OTHERS PRESENT:

SUPERVISORS MONROE LEXIE DELUREY, DIRECTOR, REAL PROPERTY TAX SERVICES

BENTLEY MIKE SWAN, COUNTY TREASURER
DICKINSON PAUL DUSEK, COUNTY ADMINISTRATOR
MCDEVITT MARTIN AUFFREDOU, COUNTY ATTORNEY

JOAN SADY, CLERK OF THE BOARD

COMMITTEE MEMBER ABSENT: KEVIN GERAGHTY, BUDGET OFFICER

SUPERVISORS CONOVER

FRASIER
KENNY
MASON
STRAINER
TAYLOR
THOMAS
WESTCOTT
WOOD

JOHN SALVATORE, WARREN COUNTY RESIDENT

DON LEHMAN, THE POST STAR

THOM RANDALL, ADIRONDACK JOURNAL

JOANNE COLLINS, LEGISLATIVE OFFICE SPECIALIST

Mr. Monroe called the meeting of the Real Property Tax Services Committee to order at 9:32 a.m.

Motion was made by Mr. McDevitt, seconded by Mr. Dickinson and carried unanimously to approve the minutes of the previous Committee meeting, subject to correction by the Clerk of the Board.

Privilege of the floor was extended to Lexie DeLurey, Director of Real Property Tax Services, who distributed copies of the agenda to the Committee members; a copy of the agenda is on file with the minutes.

Commencing the Action Items portion of the agenda, Mrs. Delurey requested approval for Corrections from the Treasurer's Office which included two chargebacks in the City of Glens Falls and a refund of taxes in the Town of Queensbury.

Motion was made by Mr. Bentley, seconded by Mr. McDevitt and carried unanimously to approve the corrections from the Treasurer's Office as outlined and the necessary resolution was authorized for the July 20, 2012 Board Meeting. A copy of the resolution request form is on file with the minutes.

The next item presented by Mrs. Delurey was a request to enter into a contract with Collar City Auctions Realty and Management, Inc., to provide auctioneer services for the 2012 Warren County tax auction, for the term commencing upon execution of the agreement, and terminating December 31, 2012, to include a 4.9% buyers premium and a \$75 withdrawal fee. Mrs. Delurey noted the previous provider, Auctions International, had implemented significant fee increases.

A discussion ensued with regard to the bid specifications.

Motion was made by Mr. McDevitt, seconded by Mr. Dickinson and carried unanimously to approve the request for a contract with Collar City Auctions Realty and Management, Inc., as outlined above and the necessary resolution was authorized for the July 20, 2012 Board Meeting. A copy of the resolution request form is on file with the minutes.

Mike Swan, County Treasurer, advised that Real Property Tax Law 926, which pertained to Personal Liability taxes, could involve the following parcels with environmental contamination issues:

<u>Town of Johnsburg</u>: Department of Environmental Conservation (DEC) to remove tanks, Warren County to begin foreclosure proceedings following tank removal;

<u>Town of Queensbury</u>, (Bay Road) Pending action for Temporary Incidence of Ownership in order to perform property inspection;

Town of Hague: no action recommended at this time.

Mr. Swan advised that the County planned to eventually foreclose on the parcels in the Towns of Johnsburg and Queensbury, eliminating the need to attach personal liability for payment of the property taxes. Mr. Monroe stated that personal liability was necessary only for properties with contamination issues and noted that such action was not necessary at the present time.

Pertaining to the August 13, 2012 Warren County Land Auction, Mrs. DeLurey said at present there were approximately 260 properties being noticed in the foreclosure action auction and July 20th was the last day to redeem.

Privilege of the floor was extended to John Salavatore, Warren County resident, who informed the Committee he felt there was inappropriate action regarding the use and maintenance of County tax maps. He said it was his understanding that the County's tax maps were authorized by the State to be maintained for tax assessment purposes only. In practice, he said, maps were used by most town planning departments as a substitute for zoning district boundary maps; by applicants as State registrations and permits; and for ownership and access rights which had not actually existed. Mr. Salvatore cited the example of a 1981 application which was approved by the State solely on the basis of a tax map to substantiate ownership, and he noted, corrections to the tax map ensued.

Mr. Salvatore requested the assistance of the Committee in resolving the aforementioned matter and he asked if the Committee Chairman could arrange a workshop to discuss the matter. Martin Auffredou, County Attorney, advised that he had reviewed the detailed materials prepared by Mr. Salvatore and had spoken to Mrs. DeLurey, and due to the fact that titles were involved, he advised the requested changes were not under the authority of this Committee. Any further review or action, he said, would be at the discretion of a Court. Mr. Monroe agreed that due to the inherent title issues, the matter was not within the purview of this Committee.

Mr. Salvatore stated the matter included a correction of the record and not ownership. Mr. Monroe confirmed with Mrs. DeLurey the existence of conflicting surveys; therefore, he said, this Committee was not the proper body in which to handle the matter.

Mr. Auffredou acknowledged the existence of conflicting evidence regarding the matter, and he noted that due to the complexity of the issue, any changes made to tax maps would also result in changes to interests in real property and all parties involved must be offered due process.

Mr. McDevitt thanked Mr. Salvatore for bringing the matter to the attention of Committee and stated he concurred with the opinion of the County Attorney.

Mr. Salvatore added that although ownership was involved, the property was not tax mappable, and there were no easements on the tax map. He noted the easement that could be claimed was for a parcel at another location. Mr. Monroe stated that an easement was also a legal judgement and he acknowledged the amount of research and work done by Mr. Salvatore. Mr. Monroe reiterated that the Real Property Tax Services Committee was not the proper forum to resolve the matter.

Mr. Auffredou recommended an executive session be declared to discuss matters related to Town of Queensbury Parcel No. 309.13-1-73 with regard to real property tax foreclosure procedures.

Motion was made by Mr. Dickinson, seconded by Mr. Bentley and carried unanimously that executive session be declared pursuant to Section 105 (h) of the Public Officers Law.

Executive session was declared from 10:00 a.m. to 10:15 a.m.

Committee reconvened and Mr. Monroe noted there was no action necessary pursuant to the executive session.

As there was no further business to come before the Real Property Tax Services Committee, on motion made by Mr. McDevitt and seconded by Mr. Dickinson, Mr. Monroe adjourned the meeting at 10:15 a.m.

Respectfully submitted, Joanne Collins, Legislative Office Specialist